

26-36a-202 Assessment, collection, and payment of hospital provider assessment.

- (1) A uniform, broad based, assessment is imposed on each hospital as defined in Subsection 26-36a-103(5)(a):
 - (a) in the amount designated in Section 26-36a-203; and
 - (b) in accordance with Section 26-36a-204.
- (2)
 - (a) The assessment imposed by this chapter is due and payable on a quarterly basis in accordance with Section 26-36a-204.
 - (b) The collecting agent for this assessment is the department which is vested with the administration and enforcement of this chapter, including the right to adopt administrative rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, necessary to:
 - (i) implement and enforce the provisions of this act; and
 - (ii) audit records of a facility:
 - (A) that is subject to the assessment imposed by this chapter; and
 - (B) does not file a Medicare cost report.
 - (c) The department shall forward proceeds from the assessment imposed by this chapter to the state treasurer for deposit in the expendable special revenue fund as specified in Section 26-36a-207.
- (3) The department may, by rule, extend the time for paying the assessment.

Amended by Chapter 32, 2013 General Session

Amended by Chapter 400, 2013 General Session